UNITED	STATES	DISTRI	CT COI	URT
SOUTHE	RN DIST	RICT O	F NEW	YORK

In re Refco, Inc. Securities Litigation) 07 MDL 1902 (JSR))
This document applies to:))
MARC S. KIRSCHNER, As Trustee of the Refco Private Actions Trust,) 07 Civ. 8165 (JSR)
Plaintiff,)) DECLARATION OF
-VS-) CALVIN K. KOO IN SUPPORT OF GRANT THORNTON LLP'S
· ·) SUMMARY JUDGMENT REPLY
PHILLIP R. BENNETT, SANTO C. MAGGIO,	
ROBERT C. TROSTEN, MAYER, BROWN LLP,	
MAYER BROWN INTERNATIONAL LLP,	
and GRANT THORNTON LLP,)
Defendants.) _)

Calvin K. Koo, an attorney at Winston & Strawn LLP, attorneys for Grant Thornton LLP in the above captioned action, submits this Declaration in Support of Grant Thornton's Summary Judgment Reply and under penalty of perjury hereby declares as follows:

- 1. Attached hereto as Exhibit 1 is a true and correct copy of the document Bates labeled REFCO-S-0612630-0612633.
- 2. Attached hereto as Exhibit 2 is a true and correct copy of Deposition Exhibit 3154.
- 3. Attached hereto as Exhibit 3 is a true and correct copy of Deposition Exhibit 3233.
- 4. Attached hereto as Exhibit 4 is a true and correct copy of a Refco Capital Markets, Ltd. Customer Claim Form filed on behalf of Carlos Sevilleja in the United States Bankruptcy Court for the Southern District of New York on or about July 14, 2006.

- Attached hereto as Exhibit 5 is a true and correct copy of documents Bates labeled
 REFCO-S-0733391-0733399; REFCO-S-0733419-0733429; REFCO-S-0733434-0733441;
 REFCO-S-0733298-0733304; and REFCO-S-0733383-0733390.
- 6. Attached hereto as Exhibit 6 is a true and correct copy of documents Bates labeled REFCO-S-0731723-0731746; REFCO-S-0731794-0731813; REFCO-S-0731837-0731852; and REFCO-S-0731865-0731879.
- 7. Attached hereto as Exhibit 7 is a true and correct copy of documents Bates labeled REFCO-S-0731958-0731964; REFCO-S-0731975-0731980; REFCO-S-0732042-0732047; REFCO-S-0732073-0732078; and REFCO-S-0732091-0732096.
- 8. Attached hereto as Exhibit 8 is a true and correct copy of excerpts of the transcript of the November 15, 2007 deposition of Carlos Sevilleja taken in litigation captioned *Mark S. Kirschner as Plan Administrator and Chapter 11 Trustee for Refco Capital Markets, Ltd. v. Carlos Sevilleja*, (S.D.N.Y. Bk. Case No. 07-1502).
- 9. Attached hereto as Exhibit 9 is a true and correct copy of Deposition Exhibit 3250.
- 10. Attached hereto as Exhibit 10 is a true and correct copy of Deposition Exhibit 3251.
- 11. Attached hereto as Exhibit 11 is a true and correct copy of Deposition Exhibit 3252.
- 12. Attached hereto as Exhibit 12 is a true and correct copy of Deposition Exhibit 3253.
- 13. Attached hereto as Exhibit 13 is a true and correct copy of Deposition Exhibit 3267.

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14. Attached hereto as Exhibit 14 is a true and correct copy of Deposition Exhibit

3277.

15. Attached hereto as Exhibit 15 is a true and correct copy of documents Bates

labeled DBSI BC 133038 and DBSI BC 133045 excerpted from Deposition Exhibit 163.

Dated: April 30, 2012 /s/ Calvin K. Koo

Calvin K. Koo